

EXHIBIT B



DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville MD 20857

NDA 21-397
NDA 21-423
NDA 21-424

Parke-Davis Pharmaceutical Research
2800 Plymouth Road
P.O. Box 1047
Ann Arbor, MI 48106-1047

Attention: Drusilla Scott, Ph.D.
Director, Regulatory Strategy and Registration
Worldwide Regulatory Affairs

Dear Dr. Scott:

Please refer to your new drug applications (NDAs) dated August 6, 2001, received August 7, 2001, (NDA 21-397) and August 16, 2001, received August 17, 2001, (NDA 21-423 and NDA 21-424) submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Neurontin (gabapentin) tablets, capsules and oral solution.

We acknowledge receipt of your submissions dated August 20, October 4, November 30, December 6, 19, 20 and 21, 2001, and January 14, February 11, and May 6 and 21, 2002.

This new drug application provides for the use of Neurontin (gabapentin) tablets, capsules and oral solution for the management of postherpetic neuralgia.

We have completed the review of this application, as amended, and have concluded that adequate information has been presented to demonstrate that the drug product is safe and effective for use as recommended in the agreed upon enclosed labeling text. Accordingly, the application is approved effective on the date of this letter.

The final printed labeling (FPL) must be identical to the enclosed labeling (text for the package insert). Marketing the product with FPL that is not identical to the approved labeling text may render the product misbranded and an unapproved new drug.

Please submit the copies of final printed labeling (FPL) electronically, according to the guidance for industry titled *Providing Regulatory Submissions in Electronic Format - NDA* (January 1999). Alternatively, you may submit 20 paper copies of the FPL as soon as it is available but no more than 30 days after it is printed. Please individually mount ten of the copies on heavyweight paper or similar material. For administrative purposes, this submission should be designated "FPL for approved NDA 21-397, NDA 21-423, NDA 21-424." Approval of this submission by FDA is not required before the labeling is used.

Be advised that, as of April 1, 1999, all applications for new active ingredients, new dosage forms, new indications, new routes of administration, and new dosing regimens are required to contain an assessment of the safety and effectiveness of the product in pediatric patients unless this requirement is waived or deferred (63 FR 66632). We are waiving the pediatric study requirement for this action on this application.

In addition, please submit three copies of the introductory promotional materials that you propose to use for this product. All proposed materials should be submitted in draft or mock-up form, not final print. Please submit one copy to this Division and two copies of both the promotional materials and the package insert directly to:

Division of Drug Marketing, Advertising, and Communications, HFD-42
Food and Drug Administration
5600 Fishers Lane
Rockville, Maryland 20857

Please submit one market package of the drug product when it is available.

We remind you that you must comply with reporting requirements for an approved NDA (21 CFR 314.80 and 314.81). All 15-day alert reports, periodic (including quarterly) adverse drug experience reports, field alerts, annual reports, supplements, and other submissions should be addressed to the original NDA 20-235, NDA 20-882, NDA 21-129 and NDA 21-216 for this drug product, not to this NDA. In the future, do not make submissions to this NDA except for the final printed labeling requested above.

If you have any questions, call Kimberly Compton, Regulatory Project Manager, at (301) 827-7432.

Sincerely,

{See appended electronic signature page}

Cynthia McCormick, M.D.
Director
Division of Anesthetic, Critical Care, and
Addiction Drug Products
Office of Drug Evaluation II
Center for Drug Evaluation and Research

Enclosure

**This is a representation of an electronic record that was signed electronically and
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/s/

Cynthia McCormick
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